Bengal, Bihar and Orissa during 1985-86 are given below:

(*Rs. in Crores*)

	West Bengal	Bihar	Orissa
Income Tax	150·63	52·33	23·48
Interest Tax	2·91	0·06	—
Corporate Tax	354·03	12·55	9·96
Wealth Tax	14·76	1·84	0·47
Gift Tax	1·00	0·13	0·04
Estate Duty	1·95	0·26	0·14
Central Excise	914·98	494·61	147·53
Customs	1428·13	5·60	21·50

(b) The amount of share reimbursed to West Bengal, Bihar and Orissa during the year 1985-86 is as follows :—

Income Tax	144·04	223·10	77·59
Basic Excise duties	396·86	552·49	234·82
Addl. Excise duties	79·12	79·15	33·61
Customs duty	3·50	0·43	0·29
Wealth Tax on Agricultural Property	0·01	0·09	—

Imposition of consignment tax

828. SHRIMATI KANAK MUKHERJEE: Will the Minister of FINANCE be pleased to state:

(a) whether Government have taken any final decision to initiate legislation for the imposition of consignment tax;

(b) if so, what are the salient features thereof; and

(c) if not, what are the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) to (c) A Conference of Chief Ministers held on 29th May, 1984 recommended, by consensus, different aspects of framing legislation for taxing inter-State consignments of goods consequent upon the Constitution (46th Amendment) Act, 1982. As some of the issues involved are required to be sorted out, it has not yet been possible to take any decision.

Promotion of tourism in Punjab and Chandigarh

829. SHRI PAWAN KUMAR BANSAL: Will the Minister of TOURISM be pleased to state:

(a) what was the expenditure in the Central sector for the development and promotion of tourism in Punjab and Chandigarh during the Fifth and Sixth Five Year Plan period and also during the last three annual Plans; and

(b) what is the total outlay for the promotion of tourism in Punjab and Chandigarh during the Seventh Five Year Plan period?

THE MINISTER OF TOURISM (MUFTI MOHD. SAYEED): (a) During Fifth Five Year Plan, the Ministry of Tourism has incurred an expenditure of Rs. 8.42 lakhs on projects for the development of tourism in Punjab and Chandigarh and during the last three annual Plans an amount of Rs. 24.64 lakhs has been incurred.

(b) Allocation of funds is not made on State-wise basis, but each proposal received from the State Government is considered for provision of Central financial assistance, subject to availability of funds and inter-se-priorities.

Reward to informers for helping detection of tax evasion

830. SHRI NARESH C. PUGALIA: Will the Minister of FINANCE be pleased to state:

(a) whether wide publicity has been given by Government to the effect that where tax evasion under the Income-tax Act is brought to the notice of Government, the informer will be paid incentive;

(b) if so, what is the number of cases of evasion detected by Government on this basis between January to October, 1986 together with the amount recovered; and

(c) what is the amount that has been paid to the informers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) The scheme for rewarding income-tax informers has now been in existence for the last many years. People belonging to different strata of society have been furnishing information about tax evasion to the Income-tax Department in expectation of monetary rewards. This shows that the people are aware of this scheme.

(b) The Income-tax Department employs various methods to d etect and combat tax evasion. It conducted 4424 searches during the 1st January, 1986 to the 30th September, 1986 and seized prima facie unaccounted assets worth Rs. 5880.58 lakhs approximately.

The Income-tax Department does make use of the information furnished by informers in expectation of monetary reward. But mere furnishing of information by an informer and the initial action taken by the Department on the same does not necessarily establish tax evasion with reference to the informer's information. The initial action is followed up by detailed investigations, through probe and proper examination and scrutiny of records and evidence. Most of the assessments made on this basis are challenged in appeals. In suitable cases, the matter is also taken to the High Courts and the Supreme Court. All these proceedings taken considerable amount of time and the final position regarding detection and establishment of tax evasion on the basis of, and with reference to, the informant's information can be known only after all the relevant proceedings, to which the information furnished is relevant, have become final.

(c) A final reward can be paid to an informer only after finalisation of all the relevant proceedings and levy and collection of the extra taxes, which are directly attributable to the informer's information. It is not possible to collect and compile information regarding all such cases within a reasonable time as information regarding tax evasion is furnished by informers to the Commissioners of Income-tax and the Directors of Inspection (Investigation) spread all over the country. They are the authorities competent to grant rewards. The efforts and time required for collection and compilation of the information may not be commensurate with the results sought to be